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Brian W. Hannon T (202) 663-7362 Bhannon@sughrue.com

December 27, 2001



Re:

Application of Takeya SAKAI, Masao UETSUKI, Nobuhiro KAWATSUKI RETARDATION FILM AND PROCESS FOR PRODUCING THE SAME

Assignee: HAYASHI TELEMPU CO., LTD

Our Ref. Q67878

Dear Sir:

Attached hereto is the application identified above comprising 63 sheets of the specification, including the claims and abstract, 10 sheets of drawings, executed Assignment and PTO 1595 form, and executed Declaration and Power of Attorney. Also enclosed is an Information Disclosure Statement.

The Government filing fee is calculated as follows:

Total claims	39 - 20	= 19) X	\$18.00 =	\$342.00
Independent claims	4 - 3	= 1	_ x	\$84.00 =	\$84.00
Base Fee			_		\$740.00

\$1166.00 TOTAL FILING FEE \$40.00 Recordation of Assignment \$1206.00 TOTAL FEE

Checks for the statutory filing fee of \$1166.00 and Assignment recordation fee of \$40.00 are attached. You are also directed and authorized to charge or credit any difference or overpayment to Deposit Account No. 19-4880. The Commissioner is hereby authorized to charge any fees under 37 C.F.R. §§ 1.16 and 1.17 and any petitions for extension of time under 37 C.F.R. § 1.136 which may be required during the entire pendency of the application to Deposit Account No. 19-4880. A duplicate copy of this transmittal letter is attached.

Priority is claimed from:

Country	Application No	Filing Date
Japan	2000-400356	December 28, 2000
Japan	2001-196012	June 28, 2001
Japan	2001-196013	June 28, 2001
Japan	2001-271879	September 7, 2001



The priority documents will be filed at a later date.

Respectfully submitted, SUGHRUE MION, PLLC

Attorneys for Applicant

Brian W. Hapnon Registration No. 32,778